



MINISTER OF FINANCE AND THE ECONOMY

CALL CIRCULAR

No.01 Dated: February 27, 2014

DRAFT ESTIMATES OF REVENUE AND
EXPENDITURE OF MINISTRIES AND DEPARTMENTS
INCLUDING THE
INCOME AND EXPENDITURE
OF STATUTORY BOARDS
AND SIMILAR BODIES
AND OF
THE TOBAGO HOUSE OF ASSEMBLY

FOR THE FINANCIAL YEAR
2015

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CALL CIRCULAR

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The Minister of Finance and the Economy has issued this Circular to comply with his responsibility under Section 113(1) of the Constitution, that is:

“113. (1) The Minister responsible for finance shall cause to be prepared and laid before the House of Representatives before or not later than thirty days after the commencement of each financial year estimates of the revenues and expenditure of Trinidad and Tobago for that year.”

Officers responsible for the preparation of the draft estimates should also familiarize themselves with the following:

- i. Parts III and IV of the Financial Regulations 1965
- ii. Part II of the Financial Instructions 1965

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Minister of Finance and the Economy Circular No. 01 dated February 27, 2014

FROM: MINISTER OF FINANCE AND THE ECONOMY

TO: ALL MINISTERS, PERMANENT SECRETARIES, HEADS
OF DEPARTMENTS AND THE CHIEF ADMINISTRATOR,
TOBAGO HOUSE OF ASSEMBLY

SUBJECT:

**DRAFT ESTIMATES OF REVENUE AND EXPENDITURE OF
MINISTRIES AND DEPARTMENTS, INCLUDING THE INCOME AND
EXPENDITURE OF STATUTORY BOARDS AND SIMILAR BODIES AND
OF THE TOBAGO HOUSE OF ASSEMBLY FOR FINANCIAL YEAR 2015**

1. This Circular sets out the requirements that must be followed in the preparation of your draft estimates for the financial year 2015. The preparation of these estimates should take into consideration the policy strategies as outlined in the Medium Term Policy Framework 2011-2014, which outlines Government's perspective and intent on the socio-economic transformation for the period. Every effort must be made to ensure that requests for resources for programmes and projects are consistent with the five (5) strategic priorities identified in the Framework. These priorities are as follows:

- Crime and Law and Order
- Agriculture and Food Security
- Health Care Services and Hospitals
- Economic Growth, Job Creation, Competitiveness and Innovation
- Poverty Reduction and Human Capital Development

2. The Medium Term Policy Framework encourages greater collaboration and the establishment of functional relationships among Ministries and agencies in an attempt to achieve greater coherence and effectiveness in implementing Government's development objectives. In addition, Ministries and Departments are to pay particular attention to the National Spatial Development Strategy (NSDS) and the seven (7) strategic business clusters targeted for the diversification thrust. The NSDS is the overarching framework that will spatially represent the socio-cultural, economic and environmental development priorities for Trinidad and Tobago. These strategies and policies articulate Government's vision of sustainable development and aim to describe in broad terms, the where and how of development in the country, over the next 20 years.

3. As articulated in the Medium Term Policy Framework (2011-2014), it is critical that hydrocarbon revenues be (re)directed into transforming the economic base, by stimulating new growth clusters and re-organizing existing traditional clusters, to produce high value added products and services for the global market. To this end, seven (7) strategic business clusters have been identified:

- Energy
- Food Sustainability
- Culture and Creative Industries
- Maritime
- Tourism
- Financial Services
- Information, Communication and Technology (ICTs)

These strategies will be articulated further in the next Medium Term Policy Framework, with a continued emphasis on the post 2015 sustainable development agenda, through collaboration among ministries and agencies, in an attempt to achieve greater coherence and effectiveness in implementing Government's development objectives.

4. The Ministry of Finance and the Economy continues to have overall responsibility for the Budget, however, the Ministry of Planning and Sustainable Development has responsibility for the preparation, monitoring and evaluation of the Capital Budget and for the articulation of the policy framework for sustainable development.

5. Ministries and Departments are required to submit their draft estimates of Revenue and draft estimates of Recurrent Expenditure for the financial year 2015 to the Ministry of Finance and the Economy by April 30, 2014. However, the draft estimates of the Capital Expenditure Programme should be submitted to the Ministry of Planning and Sustainable Development and copied to the Ministry of Finance and the Economy also by April 30, 2014.

6. Instructions to the companies, which Government owns entirely or in which it has a major shareholding, were issued by means of a letter signed on behalf of the Minister of Finance and the Economy.

7. The Government is committed, in the medium to long-term, to a change of the budgetary system from its current line item format to Performance Informed Budgeting. Therefore, in furtherance of the preparatory work for this transition, Ministries and Departments are expected to continue the roll out of corporate and business plans to perfect the required skills, in preparation for the submission of these documents along with the normal line item format of the Estimates of Expenditure. In this regard, Ministries and Departments are reminded that the templates for these documents can be accessed from the Ministry of Finance and the Economy website: www.finance.gov.tt.

8. The three [3] Year Public Sector Investment Programme (PSIP) was re-introduced in fiscal 2013. In this regard, the 2015 submission should include projects and programmes currently being executed, for which contractual obligations exist. With respect to the inclusion of new projects and programmes, the PSIP 2015-2017 will continue to give priority to those listed in the Medium Term Policy Framework for the medium-term, as well as those programmes and projects that were conceptualized and approved after the production of Framework and are aligned to the five (5) strategic priorities for the medium-term. Every effort must be made to ensure that programmes and projects which are submitted are aligned to and are relevant to the overarching medium-term plans of the Government.

9. Submissions should take cognition of the medium-term fiscal outlook of the government and any pre-spending limits that may be introduced for individual Ministries and Departments.

10. For fiscal year 2015, Ministries are required to submit their draft estimates of Revenue and draft estimates of Expenditure in the normal line item format.

11. Submissions should continue to take cognition of the revenue impact of prevailing oil, gas and petrochemical prices.

12. The 2015 Budget must be circumscribed by the following documents:

- a) Government's Policy Framework for Sustainable Development
- b) The Medium Term Policy Framework 2011-2014
- c) The National Performance Framework
- d) A Customer Service Delivery Plan
- e) Corporate and Business Plans

13. The following appendices also provide more detailed instructions for the preparation of the draft estimates:

- Appendix A - Strategic Plans and Objectives**
- Appendix B - Revenue (including Capital Receipts)**
- Appendix C - Recurrent Expenditure – Ministries and Departments**
- Appendix D - Recurrent Expenditure - Statutory Boards and Similar Bodies and of the Tobago House of Assembly**
- Appendix E - Capital Expenditure Programme**
- Appendix F - Directory of Services – (Expenditure)**

14. For those Ministries/Departments, which are engaged in joint sectoral initiatives, the overall action plans for those initiatives should be submitted by the lead Ministries/Departments, with an indication of the area of responsibility for each collaborating Ministry/Department. Collaborating Ministries/Departments should also submit their individual action plans for their areas of responsibility, in the context of the broader sectoral initiative.

15. Your attention is also drawn to **Section 34 of the Financial Regulations**, which states:

“Accounting officers shall carefully scrutinize all items of expenditure to ensure: -

(a) that services which are no longer essential are eliminated;

(b) that all necessary services are provided at the lowest cost possible; and

(c) that public funds are spent to the best advantage.”

16. **Under no circumstances should provision be made in the draft estimates for unforeseen expenditure or contingencies.**

17. The first claims upon the 2015 Estimates are the commitments of the previous years. However, every effort should be made to liquidate these commitments from the current year's allocation.

18. Draft estimates of expenditure for goods and services must provide for the payment of Value Added Tax, where applicable.

19. Where receipts or payments are denominated in foreign currency, the following information must be provided:

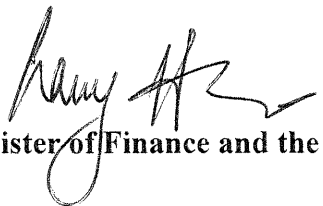
(a) type of foreign currency; and

(b) rate of exchange used, i.e. the rate at the time of preparation of the draft estimates.

20. Where there are Divisions under a Head of Expenditure, it is essential to provide, at the time of the submission of the draft estimates, appropriate comments and recommendations from General Administration/Head Office as to the levels of allocations requested.

21. Permanent Secretaries/Heads of Departments should indicate in their covering memoranda, that the draft estimates of all Divisions and Agencies under their control, have been fully examined at the most senior level and that the recommendations reaching the Ministry of Finance and the Economy have their full concurrence.

22. The opportunity is again taken to emphasize the great importance that the Public Sector must attach to these draft estimates. Due care and attention must be given to differences in instructions including reporting formats that appear in the 2015 Call Circular. Strict adherence to the instructions contained in this Circular is therefore required and divergence must be pursued with the Ministry of Finance and the Economy and the Ministry of Planning and Sustainable Development, in writing, prior to the submission of your draft estimates.



Minister of Finance and the Economy

STRATEGIC PLANS AND OBJECTIVES

1. Government agencies should be guided by the **Gold to Diamond (G2D) Programme** (new initiative), which was launched in December, 2013 in an effort to move the public service towards a citizen-centric, service excellence organization. The Programme envisions:

- Government agencies that are fit for purpose, i.e. their organizational structures and jobs can deliver on the particular mandate of the Agency.
- A Human Resource Management function that delivers the right person in the right job at the right time. As a result, management's policies and systems have to be reformed to achieve this objective.
- Government agencies that know their customers' needs and are continuously improving their services in that context.

2. In drawing up your strategic objectives, please be guided by Government's Policy Agenda, your internal plans, programmes and projects and the following public service initiatives, which have been flagged as priority:

- (a) **Continuous Improvement/Re-engineering** – examination of your core functions and determination of whether your agency should continue to carry out those functions, whether certain functions should be privatized, outsourced, etc., and review of the agency's service delivery processes to ensure efficiency and effectiveness. In reviewing your service delivery processes, you are encouraged to utilize the criteria defined in the Trinidad and Tobago Diamond Standard Certification Programme. Further information is available and can be accessed at <http://www.mpa.gov.tt/diamond>
- (b) **The Development of Human Resources Plans** – to ensure alignment of the Human Resource Management (HRM) function in accordance with the G2D initiative, this function has to be re-engineered and made fit for purpose. Ministries/Agencies are therefore encouraged to:
 - (i) Review their HR Plans.
 - (ii) Undertake a comprehensive assessment of their contract employment needs and establish a six (6) year Staffing Plan which should be reviewed by the Public Management Consulting Division of the Ministry of Public Administration and submitted to Cabinet for approval. Copies of the Staffing Plan along with the relevant Cabinet approval must be submitted to support all requests.

- (iii) Review their permanent establishments in order to identify those permanent positions which are obsolete or nearing obsolescence, irrelevant or where the functions are being outsourced or have been outsourced e.g. the security and janitorial functions.
 - (iv) Ensure the alignment of their strategies, priorities and programmes with their staffing plans and develop proposals for new and relevant permanent positions and or career streams in consultation with PMCD.
 - (v) Clearly identify their training needs, taking into account their strategic objectives. Copies of the Training Plan are required to support all requests.
- (c) **Information Management Strategies** – Ministries/Agencies are asked to be mindful of the impact of the following on their information management systems:
- (i) the Human Resource Information System;
 - (ii) the new National ICT Plan (SmarTT);
 - (iii) the Freedom of Information Act No. 26 of 1999;
 - (iv) the requirements for annual reporting to Parliament;
 - (v) the Directory of Government Services; and
 - (vi) the need for Business Continuity Management (BCM) Systems to ensure reliability of services and quick recovery in the event of a disaster.
- (d) **Observation of the United Nations Public Service Day** – Ministries and Departments are encouraged to make allocations for the observation of the United Nations Public Service Day which is commemorated on June 23rd each year.

Cabinet by Minute No.1404 dated June 02, 2011 agreed, inter alia, that with effect from 2012 all Ministries and Departments should identify annual activities for its observance and reflect same in their annual budget. Such initiatives should seek to highlight the contribution of the public service to our national economy and the country's development process.

3. Ministries/Agencies should review their information management systems and develop strategies and implementation plans for the upgrading of these systems. Specific attention should be paid to the Information Technology requirements necessary to support an effective information management system.

4. Ministries and Departments which are involved in activities related to HIV/AIDS Prevention and Control should liaise with the personnel charged with such responsibility in the Ministry of Health, in developing and planning these activities.
5. Permanent Secretaries, Heads of Departments, Administrators and Senior Managers are advised to use the Medium Term Policy Framework 2011-2014 as well as their Sectoral Plans or Strategic Review, Strategic Plans, Corporate and Business Plans to give their budgetary activities greater focus and rationale.
6. **All Ministries/Agencies are asked to submit a list of their strategic objectives and action plans.** An implementation strategy or plan must also be submitted to support all budgetary requests for new initiatives, programmes and projects.

REVENUE (INCLUDING CAPITAL RECEIPTS)

1. The Ministry of Finance and the Economy wishes to emphasize that it is important for Permanent Secretaries and Heads of Departments to pay close attention to the preparation and submission of the draft estimates of Revenue. Accordingly, the instructions outlined in the following paragraphs must be strictly adhered to.

2. The responsibility for preparing the draft estimates of Revenue with respect to those areas that fall under the Sixth Schedule to the Tobago House of Assembly, Act No. 40 of 1996 and not covered by Section 41(i) of the said Act, rests with the Permanent Secretaries and Heads of Departments under whose control they fall.

3. Each Head of Revenue should be shown on a separate sheet in the form specified at **Appendix I**. The description of the Head, Sub-head, Item and Sub-item (where applicable) should be identical with those appearing in the Estimates for 2014, modified by such amendments as may have taken place during the course of the year. **Receivers of Revenue must have reconciled the Actual Revenue figures as at 30 September 2013 with the records of the Treasury.**

4. Estimates should be stated to the nearest dollar; be as realistic as possible; and based on the latest current information of actual collections and likely trends.

5. The **assumptions** on which the revised estimates for 2014 and the draft estimates for 2015 are based, must be clearly stated and supported by statistical data to facilitate analysis in the form specified at **Appendix II**. Where necessary, additional supporting documents must be provided. Full explanations must be given for these assumptions.

6. The following must be forwarded to Cabinet by **April 15, 2014** and copied to the Ministry of Finance and the Economy under confidential cover:-

- (a) proposals for increasing revenue from existing sources and for exploring new sources of revenue.
- (b) recommendations derived from an examination of **ineffective or inefficient revenue items** with a view to either abolishing or increasing their rates to economic levels, always bearing in mind any legal or statutory requirements or obligations which may apply. The financial implications of both options (i.e. abolition or rate increase) should be dealt with in the submission.

The Cabinet approved proposals/legislative authority must be submitted to the Ministry of Finance and the Economy for inclusion in the Draft Estimates.

7. It must be emphasized that the collection of arrears impacts on government's revenue. Therefore in accordance with your letter of appointment, Receivers of Revenue must ensure that more intensive efforts be applied to reduce the accumulation of **arrears of revenue**. Your draft estimates for 2015 must include a provision for such arrears that are likely to be collected during the course of the current financial year and during 2015. In this regard, a statement in the format specified at **Appendix III** is required.
8. Attention is drawn to the instructions that are contained in letters of appointment of **Receivers of Revenue**. Receivers are reminded of their duty to collect **all** revenues for which they are responsible. Therefore, measures must be taken to correct any deficiencies that may exist at the revenue collection agencies with a view to achieving the targets set out in the Revenue Estimates.
9. Three (3) copies of the draft estimates are to be submitted to the Ministry of Finance and the Economy.
10. **The Budget Supervisor, Revenue Section, Budget Division, Ministry of Finance and the Economy** is responsible for the compilation of the Estimates of Revenue. All enquiries should be addressed to Mrs. Carol-Ann Hosten (Telephone No: 627 - 9700, Ext. 4013).

RECURRENT EXPENDITURE – MINISTRIES AND DEPARTMENTS

1. Government's medium-term fiscal policy remains centered on achieving balanced budgets or small surpluses, setting aside windfall gains from energy-related taxes while gradually reducing the public sector debt. Although a provisional deficit of approximately 2.69% of GDP was recorded in 2013 and a further deficit of 3.60% of GDP is planned for 2014, the Government will manage its fiscal operations to achieve a balanced budget by 2016.

2. Accordingly, the following instructions are issued for the preparation of the draft Recurrent Expenditure estimates for Ministries, Departments, Statutory Boards and Similar Bodies and the Tobago House of Assembly.

Cabinet Approvals

3. The approval of Cabinet must be sought for all expenditure on new services and additional staff. **No increase in allocation would be entertained without reference to the appropriate Cabinet Minute.**

4. It is the responsibility of Ministries/Departments and all Agencies to ensure that inclusions/exclusions based on Cabinet decisions are reflected in their draft estimates. Where decisions are taken after the submission of the draft estimates, Ministries/Departments and Agencies should immediately notify the Budget Division and include appropriate recommendations for the re-organization of their priorities.

Provisions for Completed Capital Works

5. In the preparation of the draft estimates of Recurrent Expenditure, provision must be made under the appropriate votes to meet all **recurrent expenditure expected to arise from Development Programme projects** to be completed and made operational in 2014 and 2015. For each project a separate submission should be made showing the estimated recurrent expenditure for 2015. In order to ensure that appropriate provision is made to meet such expenditure, **it is extremely important that the officer/officers responsible for compilation of the estimates liaise with his/her counterpart in the Project Unit to ensure that this takes place.**

Preparation of Summary of Expenditure Items

6. Where there is more than one item under a Sub-head, the draft estimates must be summarized at the Sub-item level as indicated at **Appendix IV**.

Explanations for Variances

7. An explanation should be provided for any change proposed under a sub-item of expenditure. It should not be confined merely to the statement – “actual requirement” - but should provide adequate justification, setting out the principal reasons for any proposed variation from the provision for 2014.

PERSONNEL EXPENDITURE

Monthly Paid Staff

8. A Return of Personnel must be submitted as indicated at **Appendix VII** and summarized as at **Appendix VI**.

Daily Rated Employees

9. A return of Daily-Rated Employees must be submitted as indicated at **Appendix IX** and summarized as at **Appendix VIII** showing the total permanent establishment as determined in accordance with Article 1.4.1 of the subsisting Collective Agreement. This return should also indicate the annual wage payable to the employees in each category.

10. Where other employment agreements for Daily Rated Employees are in force, the forms should be amended to reflect the effect of such agreements on the number of workers and levels of employment offered.

11. Adequate provision must be made for the payment of allowances and other benefits due under the respective Collective Agreements and these must be shown separately under the **Sub-item 30 Allowances – Daily-Rated Workers**.

12. A comprehensive statement, reflecting details of Daily-Rated Employees to be separated in 2014 and those expected to retire in 2015 and 2016, must be provided.

Overtime

13. No provision should be made for overtime except where the Ministries, Departments, Boards or Agencies are required to function outside the normal working hours.

14. Provisions for overtime expenditure for Monthly Paid Staff and Daily-Rated Workers must be shown **separately under Sub-item 03 – Overtime - Monthly Paid Officers, and Sub-item 29 – Overtime – Daily-Rated Workers, respectively**.

15. No provision should be made to meet overtime payment for maintenance and other works done by Ministry of Works and Infrastructure personnel on behalf of other Ministries. Such payment would be effected by the Ministry of Works and Infrastructure only. Wherever Ministries and Departments anticipate that the staff of the Ministry of Works and Infrastructure will be utilized to undertake overtime work during the 2015 fiscal year, the estimated cost should be submitted to the Ministry of Works and Infrastructure for inclusion in its Estimates of Expenditure.

Employer's Contribution to N.I.S.

16. Provision must be made for the appropriate contribution rates in accordance with the amendment to the National Insurance Act Chapter 32:01.

GOODS AND SERVICES

17. Full details in support of the estimates for each sub-item must be submitted in accordance with the format at **Appendices V and X**.

18. Where more than one type of activity is to be met from a Sub-item, these activities should be clearly identified and the estimated cost apportioned accordingly.

Example

Sub-item 28, Other Contracted Services, should be itemized under the following: -

- Scavenging
- Repairs to Roads and Bridges
- Management Contracts etc.

Allocations for Utilities and House Rates/Property Taxes

19. Adequate provision must be made for water and sewerage rates and house rates/property taxes in respect of premises owned by the State and occupied by any of its Agencies. Provision must also be made to meet arrears and current payments for electricity and telephone services.

MINOR EQUIPMENT PURCHASES

20. Requests for purchases of minor equipment should be supported by adequate justification, viz.:

- a) the purpose for which they are required;
- b) the estimated life span of the equipment;
- c) the period of training necessary for stated numbers of personnel in their use and maintenance; and
- d) the cost of any alternative method used in the absence of the equipment.

21. Each Division/Section must submit its requirements in order of priority as shown at **Appendix XII**. The Ministry/Department must then supply a statement showing the overall priority emanating from submissions of its Divisions/Sections.

22. Requests for computer equipment should be supported by the recommendation of the National Information and Communication Technology Centre (NICT Centre).

CURRENT TRANSFERS AND SUBSIDIES

23. Ministries and Departments are requested to examine their expenditure under the Sub-head - Current Transfers and Subsidies - with a view to reducing and/or, in some instances, eliminating such transfer payments.

24. Requests for allocations to Non-Profit Institutions must be accompanied by audited accounts for 2013, Revised Projections for 2014 and justification for the allocation requested in respect of 2015. In the absence of audited accounts, unaudited accounts must be submitted with an explanation.

25. Where new/increased allocations are being recommended for Organizations and Institutions, the appropriate Cabinet approval must be stated. **No increase in subventions would be entertained without reference to the appropriate Cabinet Minute.** For existing allocations, you are also required to specify the types of contributions that are to be made to the Organizations and Institutions, e.g., contribution to the regular budget, yearly subscription, arrears and whether payments are made quarterly, semi-annually, or annually.

DIRECT CHARGES

26. In order to ensure compliance with the requirements of sub-section 113(2) of the Constitution, Permanent Secretaries and Heads of Departments are requested to identify in their draft estimates any sums of expenditure charged upon the Consolidated Fund by way of the Constitution or any Act so that they may be excluded from the 2015 Appropriation Bill. One such example would be a request for the payment of pensions to former members of the Defence Force in keeping with the provisions of Section 243 of the Defence Force Act, Chap. 14:01

REVOTES

27. Special care must be taken to ensure that provisions are made in the draft estimates for any necessary revotes of expenditure of a non-recurring nature. However, if provision was made in 2014 or a previous year, for machinery, equipment, etc. and a delivery date beyond 30 September 2015 has been given, only a token provision should be included.

GENERAL

28. The draft estimates of Expenditure for 2015, together with projections for 2016 and 2017, should be prepared in accordance with the format and classification as detailed at **Appendices IV – XII. Three (3) printed copies and a formatted CD with the information must be provided.**

Appendix D**RECURRENT EXPENDITURE - STATUTORY BOARDS AND SIMILAR BODIES
AND OF THE TOBAGO HOUSE OF ASSEMBLY**

1. The draft estimates of Income and Recurrent Expenditure for the financial year 2015, together with projections for 2016 and 2017, should be prepared in accordance with the format and classification as detailed at Appendices IV - XV and submitted to the Ministries with responsibility for the respective Boards/Agencies. **The appropriate Ministry should examine the draft estimates of each Board/Agency and forward them to the Budget Division, Ministry of Finance and the Economy, with the comments of the Accounting Officer.** The draft estimates should be prepared and submitted in sufficient time to permit the Ministries to forward same to the Ministry of Finance and the Economy not later than April 30, 2014.

EXPENDITURE

2. The instructions as at Appendix C must be followed in the preparation of the Expenditure Estimates.
3. The draft estimates of each Statutory Board/Agency must be accompanied by a statement to the effect that the Board of Management has approved the draft estimates submitted.
4. A copy of the audited financial statement for the financial year ended within the period January 01, 2013 to December 31, 2013 must accompany the draft estimates. In the absence of audited accounts, unaudited accounts must be submitted together with an explanation for the non-submission of audited accounts.
5. Each Statutory Board/Agency must also submit a certified statement of its bank balances as at the end of the above-mentioned financial year together with a supporting reconciliation statement thereof.
6. **Failure to provide the information required at 4 and 5 above would result in the budgetary allocation to the Statutory Authority being contained at the 2014 level or lower.**

INCOME

7. Income from different sources should be itemized to allow for a proper description of such sources and should be stated to the nearest dollar.
8. Estimates should be based on the latest current information, actual collections and projected trends.
9. Income for 2015 should include arrears of income likely to be collected. **The collection of arrears of income must be diligently pursued. Failure to do so may result in increased deficits, which the Ministry of Finance and the Economy will not fund.**

10. Statutory Boards/Agencies should also urgently explore every possibility for increasing their income and should submit proposals under confidential cover by April 01, 2014 to their line Ministry. These Ministries would therefore be obligated to submit these proposals, if desirable, to Cabinet by April 15, 2014.

11. **Three (3) printed copies of the draft estimates and a formatted CD with the information must be submitted to the Ministry of Finance and the Economy via the line Ministries as indicated at paragraph (1) above.**

CAPITAL EXPENDITURE PROGRAMME

General

1. Ministries/Departments should ensure that their total requests for funds are contained within the level of the projections of expenditure on projects that are ongoing and new projects for implementation for which approval has been obtained from the Cabinet.
2. Detailed proposals for capital works **to be executed in 2015** by Ministries/Departments of Government (**including** Statutory Boards and Similar Bodies and the Tobago House of Assembly) are to be submitted to the **Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development** and copied to the **Budget Division, Ministry of Finance and the Economy not later than April 30 2014.**

Three [3] Year PSIP

3. Ministries and Departments will now be required to submit proposals for capital works projected for the next 3 years to be incorporated into the three year PSIP 2015-2017. Such proposals must be aligned to the Medium Term Policy Framework 2011 – 2014 and careful consideration should be given to the overall indicative resource requirements for the 3-year period, as this would be a guide in resource allocation. Ministries and Departments should also pay close attention to the revised format for presenting Development Programme Estimates and Payment schedules for the period 2015-2017.
4. The Ministry of Planning and Sustainable Development will be responsible for the review of all these proposals before making a submission to Cabinet on the size and composition of the 2015 Public Sector Investment Programme (PSIP). The decision of Cabinet on this submission will be the basis upon which the 2015 Development Programme is finalized for approval by Parliament.
5. **Submissions should be constrained by Ministries' and Departments' implementation capacity.** In this regard, a report on any manpower and other constraints, that affect the ability of your Ministry/Department to properly formulate and implement projects, must be included.
6. Requests for funding for projects and programmes under the Infrastructure Development Fund (IDF) must also be included in the submissions. These submissions should be made to the Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development and copied to the Budget Division, Ministry of Finance and the Economy.
7. For inclusion in the IDF Budget, projects must be approved by Cabinet and programmed for execution by a Special Purpose State Enterprise (SPSE). Projects already under execution by SPSE's will continue to be financed under the Fund. Operational guidelines for the IDF are contained in Comptroller of Accounts Circular No.12 dated November 9, 2005.
8. The information required for the analysis of the investment proposals is set out in the following paragraphs. It is extremely important that Ministries/Departments provide this information in the required format, as this will assist the Ministry of Planning and Sustainable Development in finalizing its recommendations.

Allocation of Funds

9. With respect to the appropriation of funds for projects to be executed in 2015, the following order of priority will apply:

- (a) projects and programmes under execution for which contractual obligations exist;
- (b) commitments arising from activities completed prior to 2015;
- (c) projects for which funding is available from international lending agencies (including counterpart funding requirements);
- (d) capital projects funded entirely by the Government of Trinidad and Tobago for which contracts have been awarded, tenders have been received or tenders have been invited;
- (e) continuing projects in which all the preliminary activities prior to the start of physical construction (e.g. feasibility studies, pre-engineering and engineering designs, architectural designs, securing of sites, etc.) have been completed;
- (f) pre-investment activities in respect of new projects.

10. A list ranking projects and programmes in order of priority must be included in the submission of estimates.

11. Additionally, in reviewing submissions for the inclusion of **new projects**, the Ministry of Planning and Sustainable Development will accord highest priority to those proposals that facilitate the upgrading of the national infrastructure to provide a platform for sustainable growth, individual and community development and the enhancement of social services as indicated by proposals which promote the successful and timely implementation of the Medium Term Policy Framework 2011-2014. Other important criteria would include:

- (a) core activities that enhance capital formation in the economy, i.e. “bricks and mortar” for the construction industry;
- (b) proposals that are geared to enhance the competitiveness of the economy and have a cogent development impact (employment, production and diversification, environmental and income distribution);
- (c) capital projects that are sustainable over time and have the ability to generate funds internally, while incurring low maintenance cost/low impact on the recurrent budget, with the ultimate being a net reduction in recurrent expenditure.

12. The Ministry of Planning and Sustainable Development will also continue to implement its initiative which began in 2013 of refining the PSIP in order to align projects and programmes with national development objectives. This process involves the application of nine (9) evaluation criteria to projects and programmes to determine their suitability for funding in the PSIP. The evaluation criteria are as follows:

- *Annual/Legacy (long-standing) projects*: multi-year programmes and projects for which there are no end-dates and which are deemed to be ‘annual’ should not be included in the PSIP.
- *Recurrent activities*: following the completion of a project, recurrent costs such as maintenance and operational costs, should be funded under the Recurrent Budget and not the PSIP
- *Duplication of projects within and among Ministries/Agencies*: requests for funding for similar activities should be made under the appropriate Budget and not both the PSIP and the Recurrent Budget. Further, for those Ministries/Departments that have similar projects with funding, the most logical agency that should request and receive funding would be determined. This approach would serve to institutionalise the concept of shared priorities and cross-cutting interventions among Ministries and Departments. This would encourage inter-ministerial collaboration but a single agency will be identified to be responsible for project execution and receipt of funding
- *Making a difference*: projects and programmes that have a high impact or can ‘make a difference’ would be given priority consideration for funding in the PSIP. High impact projects are those that are regarded as having the greatest potential in attaining the objectives of the five (5) strategic priority areas. These types of projects address the following:
 - Visibility (where a large number of stakeholders will benefit from the outcome of the project)
 - Community building (projects that will improve the quality of life of the community and its environment)

- *Employment creating initiatives*: projects and programmes that lead to the creation of jobs on a sustained basis during both the implementation and operational phases would be given priority consideration for inclusion in the PSIP
- *Revenue-earning institutions*: Institutions which are able to finance their own projects (either through their own revenue streams or through privately secured loans/grants), would not have their projects and programmes funded under the PSIP. This measure would free up financial resources thereby making more funding available for the PSIP
- *Projects with firm contractual commitments*: projects for which there are firm contractual obligations and which are in alignment with Government's strategic priorities, will be given priority consideration for funding in the PSIP
- *State of project readiness*: projects and programmes which are important for achieving national objectives but which lack critical elements necessary for their start-up and/or continuation of implementation would not be considered for funding in the PSIP. Such elements may include the lack of a proper project proposal, Cabinet approval, feasibility study or Statutory Approvals including Certificate of Environmental Clearance (CEC), TCPD approval etc. Such projects must satisfy these major requirements and may then be resubmitted for consideration for funding at some point in the future
- *Adequacy of project documentation (Adherence to the Call Circular)*: proper project documentation as well as regular progress reports requested in the Call Circular is required to make a fair assessment of the Ministries' and Departments' requests for funding. Requests for funding for projects and programmes which are not supported by proper documentation would not be considered for funding in the PSIP

Documentation of Investment Proposals

Summary Information

13. **Four (4) printed copies** of the draft estimates of Development Programme for 2015-2017 should be submitted to the Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development, using the format that is shown at **Appendix XVI**, together with a CD/USB Flash Drive containing the required information in a spreadsheet format. Summary information should be submitted in respect of all projects proposed for inclusion in the Development Programme.
14. **One (1) complete copy** of the draft estimates is also to be submitted to the Budget Division, Ministry of Finance and the Economy.

15. It should be noted that careful consideration should be given in determining the indicative resource requirements for the three-year period 2015-2017, as this would be used as a planning tool to guide the Ministry of Planning and Sustainable Development in allocating resources over the period. While the Appendix XVI calls for summary information of all projects proposed for inclusion in the Development Programme, details and supporting information including the contract sums and remaining balances, should also be included to assist in the appraisal of the funding request.

Continuing Projects

16. Requests for funding for each ongoing project should be presented in the format as at Appendix XVII and must include a schedule of payments due in 2015 for activities completed prior to October 1, 2013 or scheduled for completion in 2014. Additionally proposed implementation plans and cash flow projections must be provided on a quarterly basis for projects and programmes that are proposed to be implemented from 2015-2017 as outlined at Appendix XVIII. In lieu of Appendix XVIII, Ministries and Executing Agencies are encouraged to submit Gantt Charts outlining the proposed implementation plan. **Four (4) printed copies of each request together with a CD/USB Flash Drive containing the information are to be submitted.**

17. A comprehensive achievement report on the progress of each project as at March 31, 2014 should be submitted using the form at Appendix XIX. Since this information will be used by the Project Planning and Reconstruction Division as inputs for the Mid Term Review, due care and attention should be paid to the finalization of the Projected Expenditure – column (f) and the explanation for variances in the Achievement Report. Additionally, Ministries and Departments are required to submit **monthly** status reports to the Ministry of Planning and Sustainable Development, Project Planning and Reconstruction Division using the format at Appendix XIX. These reports should be submitted by the 15th of the following month.

18. In cases where continuing projects have experienced delays in completion, Ministries/Executing Agencies must include an explanation for the delays with their submissions, with proposals for either rectifying problems encountered or terminating the project where deemed necessary.

New Projects

19. Based on project ideas emanating from various sources, Ministries/Agencies are required to:

- (i) screen project ideas and select the most suitable ones for more detailed development;
- (i) prepare project documents for those projects proposed for funding; and
- (ii) submit the project documents to the Ministry of Planning and Sustainable Development for review and analysis.

20. In order to facilitate an assessment by the Ministry of Planning and Sustainable Development of the viability of new project proposals, **four (4)** copies of detailed submissions should be presented in accordance with the project documentation outline that is shown at **Appendix XX**. In so doing, care must be exercised to specifically address the following issues:

- (a) goals, purposes and objectives;
- (b) objectively verifiable indicators (OVIs);
- (c) problems or opportunities which the project addresses;
- (d) description of the scope of the project;
- (e) relevant alternative solutions identified and explored;
- (f) justification of the technical solution being proposed;
- (g) output of the project in terms of goods and services;
- (h) manpower requirements for the project and any foreseeable constraints;
- (i) description of the environmental impact (if any) together with details of mitigating measures being proposed;
- (j) full and reliable capital and recurrent cost estimates (with explanations of their derivation);
- (k) expected benefits and outcomes (quantified as far as possible);
- (l) proposed implementation arrangements and time frames for project / programme completion;
- (m) status of project preparation.

21. In addition to the format at Appendix XX, new projects should also be presented in a carefully considered logical framework format.

22. Formal feasibility studies are mandatory for project proposals with an estimated initial capital cost that exceeds **Five Million Dollars (\$5Mn.)**. While the results of the feasibility studies are **not** essential at the deadline date of April 30, 2014, this information **must** be provided as soon as it becomes available thereafter, or by August 15, 2014, if the proposed project is to be considered for inclusion in the 2015 PSIP. Should consultants be required for the preparation of the studies, the Ministry of Planning and Sustainable Development is prepared to explore with individual Ministries/Departments, possible sources of financing for these costs. Draft terms of reference should be provided at the time of submission of the estimates.

23. The Ministry of Planning and Sustainable Development will work closely with Ministries/Agencies in screening proposals and developing the necessary pre-investment documentation for acceptable projects.

Additional Information - All projects

24. It should be emphasized that where architectural, engineering or other consultants have been engaged to provide services required for the development and execution of projects, such consultants should be called upon to supply the required cost estimates and implementation schedules. **It should be also emphasized that inclusion of a project in the approved PSIP should not be viewed as an alternative to explicit Cabinet approval of that project. In this regard, explicit approval of projects by Cabinet is a pre-requisite for project financing and execution.**

25. In cases where multilateral financing arrangements are involved, full details of the progress made by respective Ministries/Executing Agencies in satisfying applicable conditions precedent to first disbursement should be provided. Action plans for fulfilling such conditions should also be presented with the relevant costs.

26. Where services are being provided by the Ministry of Works and Infrastructure or some other Government Agency, such Ministry or Agency must be approached in time for the relevant information to be provided for inclusion in the draft estimates. You are also advised to seek an assurance in writing from the Ministry of Works and Infrastructure or relevant implementing agency that it has sufficient capacity to implement the works.

27. **Ministries/Executing Agencies are asked to note that the adequacy of the documentation presented will be a major consideration in the selection of the projects, which will comprise the 2015 Public Sector Investment Programme.** This includes Feasibility Studies, Loan Agreements, Terms of Reference, Contract Documents, the contract sums and remaining balances and approvals by Cabinet, Town and Country Planning Division and the Environmental Management Agency.

28. **One (1) complete package of your proposals must also be submitted to the Budget Division, Level 10, Ministry of Finance and the Economy.**

Exclusion of Recurrent Items

29. Efforts to ensure that the funds available for Capital Expenditure purposes are not diverted to funding recurrent activities will continue. In this connection, Ministries/Agencies are requested to ensure that in 2015, provision is made under the appropriate recurrent votes to finance all activities of a recurrent nature now funded from Development Programme Votes.

30. Where projects scheduled for completion in 2014 and 2015 will give rise to recurrent expenditure in 2015, the necessary steps should be taken by your Ministry/Department to have provision made for such expenditure included in the 2015 Recurrent Expenditure estimates. (See Appendix C Paragraph 5).

REVIEW OF THE PUBLIC SECTOR INVESTMENT PROGRAMME 2014

31. A Review of the performance of the Public Sector Investment Programme (PSIP) in the 2014 fiscal year will be prepared by the Ministry of Planning and Sustainable Development and included as part of the 2015 PSIP to be submitted to Parliament.

32. Permanent Secretaries and Heads of Departments/Accounting Officers are therefore asked to submit four (4) copies of an Achievement Report on their ongoing projects as at June 30, 2014 using the format as at **Appendix XIX.**

33. **This report must be submitted to the Permanent Secretary, Ministry of Planning and Sustainable Development by July 15, 2014.**

34. All enquiries pertaining to the preparation of both the estimates of Development Programme for 2015 and the Review of the 2014 Public Sector Investment Programme should be addressed to: **Ms. Ayleen Ovid, Ag. Director, Project Planning and Reconstruction Division, Ministry of Planning and Sustainable Development, Level 17, Tower D –Waterfront Complex – (Telephone No. 623-5003 Ext. 247).**

DIRECTORY OF SERVICES – (EXPENDITURE)
(Contact persons for submission of draft estimates of Expenditure)

SECTION 1 – (UNIT A-D)

Ms. Eleanor Alleyne, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4021)

President
Auditor General
Judiciary
Industrial Court
Parliament
Service Commissions
Statutory Authorities Service Commission
Election and Boundaries Commission
Tax Appeal Board
Registration, Recognition and Certification Board
Public Service Appeal Board
Office of the Prime Minister
Tobago House of Assembly
Ministry of Tobago Development
Personnel Department
Ministry of Finance and the Economy
Charges on Account of the Public Debt
Pensions and Gratuities
Ministry of National Security
Ministry of the Attorney General
Ministry of Legal Affairs
Ministry of Public Administration
Integrity Commission
Environmental Commission
Ministry of Justice
Trinidad and Tobago Police Service
Ministry of Communications
Equal Opportunity Tribunal

SECTION 2 – (UNIT E)

Mr. Keith Gay, Acting Budget Supervisor (Telephone No: 627-9700, Ext 4914)

Ministry of Transport
 Ministry of Public Utilities
 Ministry of Local Government
 Ministry of Housing and Urban Development
 Ministry of Planning and Sustainable Development
 Ministry of Works and Infrastructure
 Ministry of the Environment and Water Resources
 Ministry of Land and Marine Resources

SECTION 3 - (UNIT F & G)

Mrs. Muriel Alfred-James, Budget Supervisor (Telephone No: 627-9700, Ext 4926)

Ministry of Food Production
 Ministry of Education
 Ministry of Health
 Ministry of Labour and Small and Micro Enterprise Development
 Ministry of Tourism
 Ministry of Energy and Energy Affairs
 Ministry of Trade, Industry and Investment
 Ministry of the People and Social Development
 Ministry of Community Development
 Ministry of the Arts and Multiculturalism
 Ministry of Foreign Affairs
 Ministry of Gender, Youth and Child Development
 Ministry of Sport
 Ministry of Tertiary Education and Skills Training
 Ministry of Science and Technology
 Ministry of National Diversity and Social Integration

APPENDIX I

DRAFT ESTIMATES OF REVENUE FOR 2015

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Actual Revenue 2013	2014				2015 Draft Estimates	Explanations for variances between Revised Estimates 2014 and Draft Estimates 2015
		Approved Estimates	Actual Revenue Oct. - Mar. (a)	Projected Revenue April - Sept. (b)	Revised Estimates (a) + (b)		

Refer to Appendix B - Paragraph 3
Note: To return to the Permanent Secretary, Ministry of Finance and the Economy (Budget Division) not later than 30 April, 2014

APPENDIX II

DRAFT ESTIMATES OF REVENUE FOR 2015

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION
 HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	2014 Revised Estimates	Assumption for Revised Estimates	2015 Draft Estimates	Assumption for Draft Estimates
FOR EXAMPLE (i) 01/FP1/004 Laboratory Fees	\$		\$	(i) No. of Laboratories (ii) fees charged per laboratory and/or per service (iii) any other charges under the item (iv) Total
(ii) 01/TP2/006 Renewal of Examiner Certificate Fee				(i) No. of Examiners (ii) Renewal Fee (iii) Any other pertinent data (iv) Total
(iii) 01/NS3/003 Miscellaneous				(i) Identify types of revenue collected (ii) Give data re all types (iii) Total

Refer to Appendix B - Paragraph 5

APPENDIX III

DRAFT ESTIMATES OF REVENUE FOR 2015

MINISTRY/DEPARTMENT RECEIVER OF REVENUE DATE OF COMPLETION

HEAD OF REVENUE PREPARED BY

Sub-head/Item/Sub-item	Total Arrears of Revenue as at 30/9/2013	Arrears included in Revised Estimates 2014	Arrears collected Oct. 01, 2013 to Mar. 31, 2014	Arrears estimated to be collected Apr. 01 to Sept. 30, 2014	Arrears estimated to be collected during 2015	Remarks
	\$	\$	\$		\$	

APPENDIX IV

(Specimen)

SUMMARY - DRAFT ESTIMATES 2015

HEAD / BOARD

7

6

5

4

3

2

1

	Actual Expenditure 2013	2014 Estimates			Projected Expenditure 2014	Draft Estimates 2015	Increase/ Decrease 6-5
		Original	Supplementary and Transfers	Revised 2 + 3			
PERSONNEL EXPENDITURE							
Salaries and COLA Wages and COLA etc.....							
GOODS AND SERVICES							
Travelling and Subsistence Uniforms Electricity etc.....							
MINOR EQUIPMENT PURCHASES							
Vehicles Office Equipment etc.....							
CURRENT TRANSFERS & SUBSIDIES							
TOTAL							

APPENDIX V
(Specimen)
RECURRENT EXPENDITURE - EXPLANATION SHEET - 2015 DRAFT ESTIMATES
PROJECTIONS FOR 2016 AND 2017

HEAD/BOARD

Subhead/Item	1 Actual Expenditure 2013	2014 Estimates					7 Draft Estimates 2015	8 Increase/ (Decrease)	9		10		11		12	For use by Ministry of Finance
		2014 Estimates				Explanations for Variances			Projections							
		2	3	4	5	6			Projected Expenditure 2014	Projected Expend. 2014/ Original Estimates 2014 Estimates 2015 Estimates 2						

Refer to Appendix C - Paragraphs 17 and 28, Appendix D - Paragraph 1

APPENDIX VI
(Specimen)
SUMMARY

RETURN OF PERSONNEL - 2015

HEAD/BOARD:									
Divisions	Establishment		Monthly Payments		Provision in Draft Estimates 2015 (Inclusive of COLA)			Remarks	
	2014	2015	Salary	Cola	Post with Substantive Holder	Vacant Posts			
						With Bodies	Without Incumbents		
FOR EXAMPLE DIVISION A	260	255	\$ 2,040,000	\$ 36,975	\$ 23,670,253	\$ 1,200,000	\$ 1,083,700		
	25	26	130,000	3,770	1,350,240	255,000	389,368		
GRAND TOTAL									

Division refers to the Item in Estimates
Refer to Appendix C - Paragraphs 8 and 28, Appendix D - Paragraph 1

APPENDIX VII

(Specimen)

RETURN OF PERSONNEL - 2015

HEAD/BOARD:

Establishment		Item No.	Post	Range	Name of Substantive Holder	Incremental Date	Monthly payments		Provision in Draft Estimates 2015 (Inclusive of COLA)			Remarks
2014	2015						Salary	Cola	Post with Substantive Holder	With Bodies	Without Incumbents	
<u>DIVISION A</u>												
4	4	16	Administrative Officer II	46D	1) John Lewis 2) Vacant 3) Vacant	1.1	9344/9550 8969/9157	145 0	116,340 -	107,628	-	F: Mohammed, Administrative Assistant (Item 17) - Acting in Post Post vacant with effect from November 2002 to be filled by February 1st 2015
					4) Vacant		0	0	0			Retirement of K. Solomon with effect from July 20, 2012.
1	1	17	Administrative Assistant	35F	F. Mohammed	1.1	8484	145	108,264			1st Longevity
2	3	18	Clerk II	20C	1) Russel Ragbir 2) Wahid King 3) Vacant	1.1 1.1	5455/5593 5315/5455 5173/6315	145 145	68,856 67,200			1 Post created with effect from May 01, 2013 Cab. Min. No. John Peters: CII Ag. in post
2	1	19	Clerk I	14	1) John Peters	1.1	4555/4675	145	57,840			1 Post abolished with effect from October 01, 2013. Cab. Min. No.
		20	Temporary Staff		Sharon Bruce	1.4	4255/4353	145	53,388			Post created for an additional 3 years with effect from January 01, 2013. Cab Min No.
TOTAL									471,888	171,408	72,912	

Refer to Appendix C - Paragraphs 8 and 28, Appendix D - Paragraph 1

*Where post is vacant also include in the Remarks Column:

Date of Vacancy
Reasons for Vacancy eg. Retirement or promotion
Last substantive or temporary/acting incumbent
Item Number, Ministry/Department of Acting Incumbent

**Identify critical posts which are required to be filled in 2014/2015 for the efficient operation of the Ministry/Department/Board

APPENDIX VIII
(Specimen)
SUMMARY

RETURN OF DAILY-RATED EMPLOYEES - 2015

HEAD/BOARD:

(2)		(3)		(4)		(5)	(6)				(7)	(8)	(9)		(10)	(11)
Divisions	PERMANENT ESTABLISHMENT			Total Number of Approved Posts	Number of Posts Utilised (3+4)	ADDITIONAL WORKERS										
	Workers Employed		PERMANENT WORKERS			OTHER REGULAR WORKERS				TOTAL						
	Permanent	Regular	Fmly. Regular Workers with 10 yrs. Service as at 31/12/93			Workers employed 10 days Per Fortnight	Workers employed less than 10 days Per Fortnight	Total No. of Workers Employed (5+6+9)								
DIVISION A	430	344	84	428	95	35	-	35	35	558	18,810,000					
DIVISION B	225	225	-	225	5	-	39	39	39	269	9,100,000					
GRAND TOTAL	655	569	84	653	100	35	39	39	74	827	27,910,000					

APPENDIX IX

(Specimen)

DETAILED RETURN OF DAILY-RATED EMPLOYEES - 2015

HEAD/BOARD:

(2) Divisions	(3) Occupation	(4) Grade	(5) PERMANENT ESTABLISHMENT			(7) Number of Posts Utilised	(8) ADDITIONAL WORKERS				(10) Workers employed less than 10 days Per Fortnight	(11) TOTAL (9+10)	(12) Total No. of Workers Employed (7+8+11)	(13) Annual Wage Cost (Wages and COLA only)
			(4) Total Number of Approved Posts	(5) Workers Employed			(8) PERMANENT WORKERS	(9) Workers employed 10 days Per Fortnight						
				(5) Permanent	(6) Regular									
DIVISION A	Foreman	1	6	5	1	6	1	-	-	-	-	7	\$ 558,740	
	Mechanic	4	2	-	1	1	-	-	-	-	-	1	62,660	
	Chargehand	6	4	4	-	4	-	-	-	-	-	4	217,360	
	Female Labourers	9	2	2	-	2	-	-	-	-	-	2	93,600	
TOTAL		19	14	11	2	13	1	0	0	0	0	14	932,360	

APPENDIX X

RECURRENT EXPENDITURE DRAFT ESTIMATES 2015

EXPLANATION SHEET

MINISTRY/ BOARD -

Details of Request	AMOUNT	Remarks / Justification	FOR USE BY MIN. OF FINANCE
SUB-HEAD : 01 - PERSONNEL EXPENDITURE			
SUB - ITEM : 06 - Remuneration to Board & Commission Members			
Chairman:	\$	Board appointed for 3 years w.e.f 01/10/2013	
Remuneration	120,000		
Travel allowance - 10000 x12	12,000		
Deputy Chairman	90,000		
Remuneration	9,000		
Travel allowance - 750 x12	300,000		
Members (5)	30,000		
Remuneration	561,000		
Travel allowance - 500 x12x5			
Draft Estimates 2015			
SUB-HEAD : 02 - GOODS AND SERVICES			
SUB - ITEM : 01 - Travelling			
Director -	33,000	New rate approved from \$1,500 to \$2,750 from 1/01/2011	
Commuted allowance	66,000		
Dep. Director, Sr. Accountant- Commuted Allowance	1,200	Director proposes to visit Tobago Sub- Office every quarter	
Airfare to Tobago	4,000		
Hotel accommodation - Tobago	104,200		
Draft Estimates 2015	483,492		
16 - Contract Employment - See Return of Personnel			
43 - Security Services -	66,000	Contract with Amalgamated Security for 3 years from 1/10/2013	
Head Office - POS	38,400	Contract with Amalgamated Security for 3 years from 1/01/2013	
Sub-Office - San Fernando, Arma	104,400		
37 - Janitorial Services - Head & Sub-Offices	108,000	Contract with MTS for 3 years from 1/01/2013	

APPENDIX XI

DRAFT ESTIMATES 2015

RETURN OF PERSONNEL

OFFICERS ON CONTRACT

SUB-HEAD/ITEM/SUB-ITEM	POSITION	NAME OF HOLDER	MONTHLY PAYMENTS				TOTAL FOR YEAR	*CONTRACT GRATUITY PAYABLE IN 2015	REMARKS
			SALARY	TRAVELLING	HOUSING	NIS			
02 Goods & Services 001 General Administration 16 Contract Employment	Director	Richard John	\$ 15,000	\$ 1,500	\$ 1,000	\$ 197	\$ 212,364	\$ 108,000	On contract for 3 years w.e.f. 1/10/2012 - 30/09/15 Gratuity- 20% of gross salary dated Cabinet Minute No.
	Project Implementation officer	Vacant	12,000	1,200	0	197	160,764	Nil	Post created by Cabinet Minute No. Dated (Post advertised Interviews to be held shortly).
	Human Resource Manager	Teddy Singh	8,000	1,000	0	197	110,364	0	On contract for 3 years w.e.f. 1/10/2013 - 30/09/16 Gratuity- 20% of gross earnings dated Cabinet Minute No.
TOTAL							483,492	108,000	

Refer to Appendix C - Paragraph 28, Appendix D - Paragraph 1

DRAFT ESTIMATES: CONTRACT EMPLOYMENT \$ 483,492

*DRAFT ESTIMATES: CONTRACT GRATUITY - 108,000

* Appendix C - Paragraph 28

Contract Gratuity to be funded under Head 20 - Pensions and Gratuities

* Appendix D - Paragraph 1

Contract Gratuity to be funded under the Current Transfers and Subsidies vote of the particular Board/Body

MINOR EQUIPMENT PURCHASES - DRAFT ESTIMATES 2015

MINISTRY/DEPARTMENT/BOARD:
DIVISION:

ITEM AND SUB ITEM	REQUIREMENT ORDER OF PRIORITY	NO. REQ'D	UNIT COST	TOTAL COST	REMARKS	FOR USE BY MINISTRY OF FINANCE
001 - GENERAL ADMIN.						
01 - Vehicles	Four Wheel Drive Pick-up	1	295,000	295,000	To Transport workmen and materials to Worksite. [Indicate whether Board of Survey has been completed.]	
02 - Office Equipment	1) Computers	4	10,000	40,000		
	2) Photocopier	1	100,000	100,000		
03 - Furniture and Furnishings	1) Stenographer/Typist Chairs	5	900	4,500	Replacement of defective chairs	
04 - Other Minor Equipment	Air-conditioning Unit	2	12,000	24,000	To replace non-functional Units	
	SUB-TOTAL			463,500		
	PLUS VAT			69,525		
	GRAND TOTAL			533,025		

APPENDIX XIII

ESTIMATES OF INCOME (INCLUDING GOVERNMENT SUBVENTION) - STATUTORY BOARDS AND SIMILAR BODIES - 2015

Sub-head/ Item Sub-Item	(2) Description	(3) 2013 Actual	(4) 2014 Estimate	(5) 2014 Revised Estimate	(6) 2015 Estimated Income	(7) Increase/ (Decrease) (6-5)	(8) Explanations	(9) Projections		(10)
								2016	2017	
		\$	\$	\$		\$		\$		\$
01	Government Subvention									
04	Other Income Item/ Sub-Item									

Refer to Appendix D - Paragraph 1

STATUTORY BOARDS AND SIMILAR BODIES

COMPARATIVE INCOME STATEMENT
(Excluding Government Subvention)

ORIGINAL/REVISED ESTIMATES 2014

BOARD

SUB-HEAD/ITEM	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2014 ORIGINAL ESTIMATES			2014 REVISED ESTIMATES			VARIANCE (4-7)	REASONS FOR VARIANCE
	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (2+3)	CURRENT YEAR	PREVIOUS YEAR(S) ARREARS	TOTAL (5+6)		
	\$	\$	\$	\$	\$	\$	\$	

APPENDIX XV

STATUTORY BOARDS AND SIMILAR BODIES - 2015

**ESTIMATED INCOME FOR 2015
(Excluding Government Subvention)**

BOARD

	(1) TOTAL ARREARS OF INCOME AS AT 30/9/2013	(2) ARREARS AT COLUMN (1) EXPECTED TO BE COLLECTED IN 2014	(3) ARREARS AS AT COL.1 ESTIMATED TO BE COLLECTED DURING 2015	(4) ESTIMATED INCOME (EXCLUDING ARREARS) FOR 2015	(5) TOTAL ESTIMATED INCOME FOR 2015 (INCLUDING ARREARS TO BE COLLECTED) (3+4)	(6) REMARKS
SUBHEAD/ITEM						

Refer to Appendix D - Paragraph 1

APPENDIX XVI

DEVELOPMENT PROGRAMME DRAFT ESTIMATES, 2015 (WITH PROJECTIONS FOR 2016 AND 2017)

HEAD - MINISTRY OF

To be completed and returned to the Permanent Secretary, Ministry of Planning and Sustainable Development (Project Planning and Reconstruction Division)
not later than April 30, 2014

Sub-Head Item No.	Programme/Project	2013 Actual Expenditure	2014 Approved Estimates	2014 Revised Estimates	2015 Draft Estimates (Year 1)	Explanations	Projections			
							2016 (Year II)	Explanations	2017 (Year III)	Explanations
		\$	\$	\$	\$		\$		\$	

APPENDIX XVII
DETAILED IMPLEMENTATION PLAN

Head - Project Name - (\$000's)

ITEM	Inputs/Main Activities	Amounts Due 2014 To Be Paid 2015	10	11	12	01	02	03	04	05	06	07	08	09	Activity Cost		
															Foreign	Local	Total
A																	
B																	
C																	
D																	
E																	
F																	
G																	
H																	
I																	
J																	
K																	
L																	
M																	
AGGREGATE COST - FOREIGN - LOCAL																	

Refer to Appendix E - Paragraph 16

APPENDIX XVIII
IMPLEMENTATION PLAN AND PROJECTED CASH FLOW (2015-2017)

Project No.:

Project Name:

Item	Main Activities/Inputs	Plan	2015							2016				2017				Sub-Total	Q4	Q3	Q2	Q1	Sub-Total	Q4	Q3	Q2	Q1	Sub-Total	Grand Total
			Q1	Q2	Q3	Q4				Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2												
A		Implementation																											
		Cash Flow																											
B		Implementation																											
		Cash Flow																											
C		Implementation																											
		Cash Flow																											
D		Implementation																											
		Cash Flow																											
E		Implementation																											
		Cash Flow																											
F		Implementation																											
		Cash Flow																											
G		Implementation																											
		Cash Flow																											
H		Implementation																											
		Cash Flow																											
I		Implementation																											
		Cash Flow																											
J		Implementation																											
		Cash Flow																											
K		Implementation																											
		Cash Flow																											
L		Implementation																											
		Cash Flow																											
M		Implementation																											
		Cash Flow																											

Implementation Plan - period of implementation to be indicated by shading the relevant Quarters.

Cash Flow Plan - proposed expenditure to be shown by inserting the amounts in the relevant Quarters.

Refer to Section E Paragraph 16

ACHIEVEMENT REPORT OF PROGRAMME/PROJECT AS AT MARCH 31st /JUNE 30, 2014

Head - Ministry/Agency

[illegible]

Refer to Appendix E - Paragraphs 17 and 32

APPENDIX XX

DEVELOPMENT PROGRAMME DRAFT ESTIMATES - 2015

Head -

Project Name -

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
1 INTRODUCTION: a statement regarding the development of the project idea indicating the particular problem to be solved or opportunity to be embraced; the potential for contribution to higher level policy objectives as stated in the Medium Term Policy Framework (MTPF); and previous initiatives, if any, and results and any existing documentation.		
Background and History	x	x
Macro Economic Considerations	x	x
Sector Analysis	x	x
Beneficiaries	x	x
Previous Initiatives	x	x
2 THE PROJECT: the precise definition of the outputs, (goods, services or qualitative improvements), and expected outcomes which will contribute to the national and/or sectoral objectives defined at Section 1 above.		
Objectives/rationale	x	x
Outputs/targets	x	x
Project Description/Scope	x	x
Major Components	x	x
Capital Cost and Financing	x	x
3 DEMAND ANALYSIS: a statement regarding market size (number of beneficiaries), structure and orientation (domestic or export) for the goods, services etc defined at 2 above; the extent to which the project expects to satisfy this demand; distribution channels/issues; pricing policy; and the need for Government subsidy, if any.		
Market Structure/Area of Influence	x	x
Export Potential		-
Price/Tariff Policy	x	x
Demand Projections	x	x
4 TECHNICAL ASPECTS: an examination of the scale, layout and location of the physical facilities; general description of the technology to be used including types of equipment and processes where applicable; and the appropriateness to local conditions of the technical standards to be adopted. The conclusions of this Section must be consistent with the demand projections stated at 3 above.		
Location and Site Selection	x	x
Technology/Process Selection	x	x
Design Analysis/Least Cost Analysis	x	x
Plant Layout and Process Flow	x	x

Refer to Appendix E - Paragraphs 20 and 21

DATA ELEMENTS	PROJECT TYPE	
	* COMMERCIAL	NON- COMMERCIAL
5 INPUT REQUIREMENTS: a detailed assessment of the human and raw material requirements necessary to sustain the projected level of operations, auxiliary materials and utilities, etc. The conclusions of this section must be consistent with the lower of the estimates stated at Sections 3 and 4 above.		
Raw Materials	X	X
Utilities/Energy Sources	X	X
Ancillary equipment	X	X
Personnel	X	X
6 IMPLEMENTATION: a summary implementation plan setting out what is to be done, when, by whom, at what cost, and a procurement plan including procurement packages and the procurement methods proposed. Information regarding the nature and function of the temporary management organization structure to supervise/coordinate implementation should also be included.		
Work Breakdown Structure	X	X
Project Management/Supervision	X	X
Implementation Schedule	X	X
Procurement Plan	X	X
Quarterly Disbursement Schedule	X	X
Project Termination Plan	X	X
7 OPERATION: a statement of the level of production/operation to be achieved during the operating phase; and the arrangements for ongoing management for ensuring accountability and the requirements for reporting. The proposed level of activity must be consistent with the lowest of the estimates at Sections 3, 4, and 5 above.		
Production Programme/Output	X	X
Maintenance	X	X
Working Capital	X	-
Organization and Management	X	X
Operating Cost	X	X
Reporting Relationships/Accountability		
8 ENVIRONMENTAL IMPACT ASSESSMENT: a statement of the policy, legal and administrative framework within which physical and social environmental issues are addressed; potential project impacts; alternative approaches considered; mitigation measures; and a monitoring plan. This should take into account the nature and level of activity proposed in Sections 3, 4, 5, and 6 above.		
Physical	X	X
Biological	X	X
Social	X	X
Mitigation Measures	X	X

DATA ELEMENTS	PROJECT TYPE	
	*	NON-
	COMMERCIAL	COMMERCIAL
9 FINANCIAL ANALYSIS: a detailed examination of the capital cost estimates; the engineering and other data on which they are based; and the adequacy of the allowances for physical contingencies and expected price increases during implementation. The incremental additions to cost during operation and the level of debt service obligations must also be addressed. Where feasible, Cost Benefit or Least Cost/Cost effectiveness criteria should also be applied.		
Historical Financial Performance	X	-
Financial Projections and Underlying Assumptions	X	X
Internal Rate of Return	X	-
Financing Plan/Sources and Uses	X	X
Risk and Sensitivity Analysis	X	X
10 ECONOMIC ANALYSIS: a review of the costs and benefits of the project from the national/sectoral perspective, incorporating the identification and quantification of external costs and benefits in a "with project" and "without project" scenario.		
Justification	X	X
Economic Costs	X	X
Economic Benefits	X	X
Economic Rate of Return	X	X
Distributional Impact	X	X

* A commercial project is one whose output is sold directly, with expectation that revenues be sufficient to cover full costs and achieve an acceptable rate of return.